App F IX 4

Previous References

L

1945-46
(mmd)

File No 12-45
Serial Nos 17, 18

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos TW 9

Part B for January

SUBJECT

Procedure to be followed in maintaining the accounts relating to the Yadgir Bammanahalli and Padmanahalli Extn
1956-57 & 1957-58

To Chairman C.D. Trs
Mysore
Dy Mysore &
Comptroller &
Secy

Passed as read

KS

Letter No 92.C 109/44-45 dt 17-1-45 from the Chairman, C D Board, Mysore, suggesting the procedure to be followed in maintaining the accounts relating to the Jadavagiri, Bannimantapa Padmavarahalli Extensions and requests approval thereto.

The Comptroller may be consulted unofficially to state whether the Procedure suggested by the Chairman is in order & may be approved.

Submitted for orders.

Ullb 27/1

May be drawn the first

Law Officer 29/1/45

Cus 29-1-45

30-1-45

U.O No 177-

Forwarded with Compliments to the Comptroller to Law for favour of opinion on the above proposal.

By order

for Secy to Govt

Ullb 30/1

649/SC 22 3 45

U O.No 331/CLAD dated the 20th March 1945

Returned with Compliments

If the proposal of the Trust Board to earmark the receipts by sale of sites in each of the three extensions

POLLER S C F.E. 43 N.
30 JAN 45
523
SPECIAL SECTION

No 86 dt 31/3/45
CLAD

U 0740 10 2/45
to A D IV

7 5 45

for expenditure to meet the cost of the necessary works in the respective extensions is accepted by Government, the procedure of accounting outlined in para 3 of the Chairman's letter may be adopted. The form of account provides at present for ten items of revenue receipts It will be necessary to open three more heads to detail the receipts of the three extensions Similarly three more heads have to be opened in the schedule of expenditure and a plus and minus memo detailing the receipts, expenditure and the closing balance for each of the three new heads will have to be compiled and forwarded with the monthly accounts Details for the closing balance in the accounts of the Chairman are at present furnished in a footnote in page 3 of his monthly account current These details have to be amplified to show the balance at credit of each of the three extension to accord with the balance in the plus and minus memos referred to above This procedure is simple and does not entail much additional work and meets the account requirements

The formation of a new extension involves considerable preliminary expenditure in the shape of compensation for acquisition, opening roads, marking sites etc , which has necessarily to be met in the first instance from the General Funds of the Board and recouped after the sites are sold and the sale proceeds are realised The plus and minus memos to be kept for each such extension will exhibit a minus balance till such time as the sale proceeds realised do not cover the

4814

Comptroller's Office,

File No. of 19___

Serial No.

the expenditure incurred

A sum of Rs 3,13,800 has now been realised by the sale of sites in Yadavagiri and Banni Mantapa Extensions, while an expenditure of about Rs 1,05,000/- so far incurred for their lay out has been met from the General Funds of the Board The Chairman proposes in para 6 of his letter to set off this expenditure against the realisation and thus release an equal amount for expenditure on other works of the Board This proposal may be approved

M Shamanna
Comptroller
28/2/13

Cir 22 3 13
Sir

Submitted the comptroller is of opinion that the proposal of the Chairman, C.D.P. Bd, Mysore, may be approved

MKB 28/3

The Financial Secretary may also be consulted in regard to this proposal

Law Secy Sir 26/3/13

Financial Secretary

Cir 26-3-13

Sir

I have no objn.

B 27/3/13

7601 26/3/13

5033

4814/L 8468 Parts

File No | of 19__ | Comptroller's Office,

Serial No

Mayhew Mackenzie
Cus
28-3-45

Minutes R 82 from

6/4 Cus
7 Mar 45

OFFICE OF THE MINISTER FOR REVENUE & LAW
No 3770/45
Date 5/4/45

TYPING SECTION
21 DEC 1945
CUS & REV SECTN

Draft for Mr
Cus
7 Mar 45

Submitted with draft Reg for approval

WHS
9/4 Filed with a revised draft
Two reminders issued and are placed
before
Sat
28/8

Appeal allowed

Typed 29/12/45

To The Chairman - Estate Duty Board
" Commissioner
L 4038-8/ Mk 12-45-d 21-7-46
Attached re Accounts procedure.

-3-

No A2 C-109/44-45

Office of the Chairman,
City Improvement Trust Board, Mysore

Dated 17th January *194* 5

From

R RAMACHANDRA RAO BHOGLORE, Esq , B A ,
THE CHAIRMAN,
City Improvement Trust Board,
Mysore

To

C Narayanaswamy Naidu, Esq , B A , B L ,
Legal Remembrancer & Secretary to the Government of
His Highness the Maharaja of Mysore, Law Department,
Bangalore

Sir,

I have the honour to state that on 16th, 17th & 18th December 1944, 40 sites in New Yadavagiri Extension out of a total of 116 sites and 23 sites in New Banni Mantap Extension out of a total of 125 sites were sold in public auction and the aggregate sale value of the sites comes to Rs 3,13,800/- as noted below -

Yadavagiri Extension		Rs 2,10,250
Banni Mantap do		1,03,550
	Total	Rs 3,13,800

2 Purchasers have paid 25% of the bid amount The sales have since been confirmed and the full value of the sites is being realised The above two lay-outs as well as the Paduvarahalli lay-out which are now in progress - are expected to be self-supporting and it is proposed to maintain separate accounts for the receipts and expenditure on these lay-out works in order to ensure that the realizations from the sale of sites in these extensions are fully made use of for creating all the required conveniences such as roads, drains, underground sewer lines, lighting and water supply etc , as otherwise the realisations are liable to be diverted for expenditure on other urgent works, giving room for complaints from the purchasers of sites

3 The following accounts procedure is therefore proposed to be followed:-

On the receipt side of the account current, the entire receipts under the Trust Funds are now clubbed together under the head "(1) Mysore City Improvement Trust Board Fund " This will now be sub-divided as follows to exhibit separately the receipts under the lay-out scheme

(1) Mysore City Improvement Trust Board Funds
1(a) Lay-out of Extensions

P T O

Similarly, on the expenditure side the expenditure now booked under one head viz , (3) Mysore City Improvement Trust Board Funds will be sub-divided as

(3) Mysore City Improvement Trust Board Funds

3 (a) Lay-out of Extensions

4 A Plus and Minus Memo showing the Opening Balance, Receipts, Expenditure and the Closing Balance under each of the above three Extension Schemes will be prepared and the total Closing Balance under these schemes will be separately shown in the account current also Further sale of sites as and when formed will be made either in public auction or at up set price according to rules in force and the expenditure on the lay-out works will be regulated according to the funds available under these schemes as a whole without depending on Govemment Grant or other resources of the Board In the event of any surplus remaining over after completion of all the above three schemes it can be made use of for the purpose of City Improvement and in case of a deficit occurring it will have to be met out of other resources of the Board

5 In this connection, I am to state that a total expenditure of Rs 1,61,222-6-6 has so far been incurred to end of November 1944 for the acquisition of lands and formation of roads etc , in these extensions as detailed below:-

Acquisition of survey lands for Paduvarahalli and Yadavagiri Extensions		52,740	11 0
Lay-out of Yadavagiri Extension		52,117	13 10
do Paduvarahalli "		36,406	13 10
do Bannimantap "		19,956	15 10
	Total	Rs 1,61,222	6 6

6 Since the above amount has been met out of the other resources of the Board during 1943-44 and 1944-45 this amount will be adjusted out of the realisation of Rs 3,13,800-0-0 by the sale of sites and made available for Expenditure on acquisition and other improvement works of the Board sanctioned from time to time and the balance will be made use of

for works connected with the lay-out schemes in accordance with sanctioned estimates

7 Early approval of Government may kindly be obtained for the above proposals

I have the honour to be,
Sir,
Your most obedient servant,

Chairman

HRS

Office of the Chairman,
City Improvement Trust Board Mysore

No.A2.C-109/44-45.

Dated 15th June 1945

FROM R.RAMACHANDRA RAO BHOMBORE, Esq., B.A.,
CHAIRMAN,
City Improvement Trust Board,
Mysore.

REV. & FIN. SECRETT. 8468 20 JUNE 1945 L.S.G. BRANCH

To
C.Narayanaswamy Naidu, Esq ,B.A.,B.L.,
Leval Remembrancer & Secretary to the
Government of His Highness the Maharaja
of Mysore, Law Department, Bangalore.

Sir,

Subject:- Procedure proposed for maintaining the separate accounts for the several extensions in Paduvarahalli, Yadavagiri and Bannimantap in respect of receipts and Expenditure incurred

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I have the honour to invite kind reference to this Office even No.dated 18th January 1945 re: the above subject, and to request that early orders of Government may kindly be obtained to facilitate the opening of the accounts in the approved forms from 1st July 1945.

Early orders in this respect are solicited.

I have the honour to be,
Sir,
Your most obedient servant,

Chairman.

HRS

No A2 C-109/44-45

OFFICE OF THE CHAIRMAN
CITY IMPROVEMENT TRUST BOARD, MYSORE,

Dated 24th/25 August 1945

FROM

R RAMACHANDRA RAO BHOMBORE, Esq , B A ,
THE CHAIRMAN,
City Improvement Trust Board
Mysore

To

K B Mallaradhya, Esq , M A ,
Additional Secretary to the Government of
His Highness the Maharaja of Mysore, Bangalore

Sir,

Subject - Procedure proposed for maintaining the separate accounts for the several extensions viz , Paduvarahalli, Yadavagiri & Bannimantap in respect of receipts and expenditure incurred

I have the honour to invite your kind reference to this office even No. dated 18th January 1945 and subsequent reminder dated 16th June 1945 addressed to the Secretary, Law Department, and to request that early orders may kindly be caused to be passed in the matter of opening the headings in the prescribed forms suggested therein so that accounts may be maintained in such forms from 1st July 1945

I have the honour to be,
Sir,
Your most obedient servant,

Chairman

2056-8 TM 12-45-18 Dy 21-0-46 b

Proceedings of the Improvement Trust of Mysore

Abstract.

Read

Letter No A2 C 109/44-45-47 dt 17.1.1945 from the Chairman C.I.T. Board, Mysore requesting for approval of the procedure to be adopted in maintaining the accounts & crediting them to the Yadavagiri, Bannimantap & Padmanabha Extensions in Mysore city.

2/ W.O. note No 649/Off dt 22.3.1945 of the Comptroller on the subject.

Order No.

The Chairman of Improvement Trust Board, Mysore states that 40 out of 116 sites in the New Yadavagiri Extension & 23 out of 125 sites in the New Bannimantap Extension were sold in public auction & that the aggregate amount realised was Rs 3,13,800 He adds, that

that the full value of the sites have
been realised. After sales are completed
layout of the
He adds that the labour for extensions & that
of the Padavarahalli are in progress & that
as they are expected to be self-supporting, it is proposed to
separate accounts for the receipts maintain
& expenditure of these layouts ~~under~~ in order
to ensure that the realisations
from the sale of the sites on the
extensions are fully made use of
for creating ~~all~~ the ~~re~~ required
conveniences such as roads, drainage
~~etc. & other~~

In the above connection he
has suggested the following accounts
procedure :—

on the receipt side of the account
& expenditure
current, the entire receipts which are
now shown clubbed together under
Mysore city Improvement Trust Board ~~will be~~ should be
shown as follows —

Receipts (1) Mysore city Improvement Trust Board Funds
(2) Lay out & extensions
Expenditure (3) Mysore city Improvement Trust Board Funds
(3) Lay out of extensions

A plus & minus memo showing
the opening balance, receipts, expenditure
& the closing balance of the above
three extension schemes should be
prepared, ~~the total closing balance~~
thereon

~~under each of the above three~~
~~extension Schemes shall be~~
prepared & the total closing balance
shown separately in the ~~current~~
current account also further taking
into as & when formed should
be made either by public
auction or at upset price
according to the rules in
force & the expenditure on
the layouts should be regulated
according to the funds avail-
able under the three schemes
as a whole instead of depending
on fund from & other
resources of the C I T Trust Bd
In the event of any surplus
remaining after completion
of all the above three schemes, it
can be made use of for the
purpose of wiping out & in
case of any deficit occurring
it will be met out of the
other resources of the Board

The Comptroller who was consulted
in the matter has agreed to the
adoption of the procedure above
suggested, & the
Chairman of the C I Board & myself
accordingly
recommend the adoption of three more
heads under each of the receipts &
expenditure columns & that a plus & minus
means detailing the receipts,
expenditure & the closing balance
of each of the three new heads
will have to be compiled & forwarded
with the monthly accounts.
The details of the closing balance
now being shown as a footnote
should be omitted & the
balance at credit of each of the
three extensions to accord with
the plus & minus means regd to
above
~~the Comptroller, & I would find~~ the
formation of a new extension
involves, considerable preliminary
expenditure in the shape of
compensation for acquisitions,
laying of roadsets, which
was borne not in the first instance

from the Jeypal Savings
& recouped after the sale
of sites are sold & the
sale proceeds are realised.
The comptroller states that
the plus & minus balance
such time memos to be
kept for each such exten-
sion will exhibit a minus
balance till such time as
the sale proceeds realised
do not cover the expenditure
incurred.

Govt are pleased
to approve of the accounts
agreed by the comptroller
procedure for accounting the
transactions of the three
extensions referred to above
the monthly forms of accounts
enclosed herewith may be suitably modified & used.

The chairman also states
that a sum of Rs 3,13,800
has been realised by the
sale of sites in Yadavagiri

and Administrative Expenses,
7 while an expenditure Galcutta
Rs 1,05,000 has so far been
incurred from Current and
other Funds of the Board
the request that this expenditure
might be adjusted the actuals against
the realisations so that an
equal amount of the released
security may become available
for expenditure on other works
of the Board. His proposal
also approved

Sd/-
Secy. to Govt.
per

To the Chairman Calcutta Port Trust Board
Myre with the Govt.

Dt. 21.11.47
Comptroller & Joint Secy.
Sd/-

Sd/
20/9

Rly Dept. Secy.

12

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read -

Letter No.A2 C 109/44-45 dated 17th January 1945 from the Chairman, City Improvement Trust Board, Mysore, suggesting for approval of Government the procedure to be adopted in maintaining the accounts relating to the Yadavagiri, Banni Mantap and Paduvarhalli Extensions in Mysore City

2. U.O Note No.649/3p1 dated 22nd March 1945 of the Comptroller on the subject

ORDER NO L.7056-8/Mel-12-Les-18 dt 21-1-46

Dated, Bangalore, the December 1945.

The Chairman, City Improvement Trust Board, Mysore, states that 40 out of 116 sites in the New Yadavagiri extension and 23 out of 125 sites in the New Banni Mantap extension were sold in public auction and that the aggregate amount realised was Rs 3,13,800/- He adds that the lay out of the above two extensions and that of the Paduvarhalli are in progress and that as they are expected to be self-supporting, it is proposed to maintain separate accounts for the receipts and expenditure of these lay outs in order to ensure that the realisations from the sale of the sites in the extensions are fully made use of for creating the required conveniences such as roads, drains etc

In the above connection, he has suggested the following account procedure -

On the receipt side of the account current, the entire receipts and expenditure which are now shown clubbed together under Mysore City Improvement Trust Board should be shown as follows -

Receipts (1) Mysore City Improvement Trust Board Funds
1(a) Lay out of extensions.

Expenditure (3) Mysore City Improvement Trust Board Funds
3 (a) Lay out of extensions.

A plus and minus memo showing the opening balance, receipts, expenditure and the closing balance under each of the above three extension schemes should be prepared and their total closing balance shown separately in the account current also Further sale of sites as and when formed should be made either in public auction or at upset price according to the rules in force and the expenditure on the lay outs should be regulated according to the funds available under the three schemes as a whole without depending on Government grant or other resources of the City Improvement Trust Board. In the event of any surplus remaining after completion of the above three schemes, it can be made use of for the purpose of City Improvement and in case a deficit occurs it will have to be met out of the other resources of the Board The Comptroller who was consulted in the matter, has agreed to the adoption of the procedure suggested above by the Chairman of the City Improvement Trust Board, Mysore, and he adds that it necessitates the opening in the monthly account form of the Trust Board of three more heads under each of the receipts and expenditure columns and the a plus and minus memo detailing the receipts, expenditure and the closing balance of each of the three new heads will have to be compiled and forwarded with the monthly accounts The details of the closing balance now being shown as a footnote should be amplified to show the balance at credit of each of the three extensions to record with the plus and minus memos referred to above.

The formation of a new extension involves considerable

preliminary expenditure in the shape of compensation for acquisition, opening of roads etc. which has to be met in the first instance from the general savings and recouped after the ~~xxxx~~ sites are sold and the sale proceeds are realised The Comptroller states that the plus and minus memos to be kept for each such extension will exhibit a minus balance till such time as the sale proceeds realised do not cover the expenditure incurred.

Government are pleased to approve of the procedure agreed to by the Comptroller for accounting the transactions of the three extensions referred to above The monthly forms of accounts enclosed herewith may be suitably modified and used

The Chairman also states that a sum of Rs 3,15,800/- has been realised by the sale of sites in Yadavagiri and Bannimantap extensions, while an expenditure of about Rs.1,05,000/- has so far been incurred for their lay out of the general funds of the Board He ~~xxxxx~~ requests that this expenditure may be ordered to be set off against the realisations so that an equal amount to be released thereby may become available for expenditure on other works of the Board. This proposal is also approved

For Secretary to Government,
Revenue Department

To

The Chairman, City Improvement Trust Board, Mysore with the form.
The Deputy Commissioner, Mysore District
The Comptroller to Government

mk4